

1 **R307. Environmental Quality, Air Quality.**

2 **R307-120. General Requirements: Tax Exemption for Air [and**
3 **Water]Pollution Control Equipment.**

4 **R307-120-1. Application.**

5 Application for certification shall be made on the
6 form[s] provided by the [~~State Department of~~
7 ~~Environmental~~]Division of Air Quality, and shall include all
8 information requested thereon and such additional reasonably
9 necessary information as is requested by the executive
10 secretary of the Air Quality Board[~~or the executive~~
11 ~~secretary of the Water Quality Board~~].
12

13 **R307-120-2. Eligibility for Certification.**

14 Certification shall be made only for taxpayers who are
15 owners, operators (under a lease) or contract purchasers of a
16 trade or business that utilizes Utah property with a
17 pollution control facility to prevent or minimize pollution.
18

19 **R307-120-3. Review Period.**

20 Date of filing shall be date of receipt of the final
21 item of information requested and this filing date shall
22 initiate the 120-day review period.
23

24 **R307-120-4. Conditions for Eligibility.**

25 (1) All materials, equipment and structures (or part
26 thereof) purchased, leased or otherwise procured and services
27 utilized for construction or installation in an[~~water or~~]
28 air pollution control facility shall be eligible for
29 certification, provided:

30 (a) such materials, equipment, structures (or part
31 thereof), and services installed, constructed, or acquired
32 result in a demonstrated reduction of pollutant discharges or
33 emission pollutant levels, and

34 (b) the primary purpose of such materials, equipment,
35 structures (or part thereof), and services is preventing,
36 controlling, reducing, or disposing of [~~water or~~]air
37 pollution.

38 (2) The above includes expenditures which reduce the
39 amount of pollutants produced as well as expenditures which
40 result in removal of pollutants from waste streams. The
41 materials, equipment, structures (or part thereof), and
42 services that are necessary for the proper functioning of air
43 [~~or water~~]pollution control facilities meeting the
44 requirements of (1)(a) and (b) above, including equipment
45 required for compliance monitoring, shall be eligible for
46 certification.
47

R307-120-5. Limitations on Certification.

Applications for certification shall be certified by the executive secretary of the Air Quality Board~~[or the executive secretary of the Water Quality Board]~~ after consultation with the State Tax Commission and only if:

(1) ~~[Air Quality.~~

~~——(a)]~~ the air pollution control facility in question has been reviewed and approved by the executive secretary of the Air Quality Board for those air pollution sources needing review in accordance with R307-401, or

~~[[B]2)~~ the air pollution control facilities installed, constructed, or acquired are the result of the requirements of these rules (permits by rule) or the State Implementation Plan.[

~~——(2) Water Quality.~~

~~——(a) plans for the water pollution control facility in question require review and approval by the Water Quality Board and have been so approved, or~~

~~——(b) the water pollution control facility is specifically required by the Water Quality Board, including facilities constructed for pretreatment of wastes prior to discharge to a public sewerage system in accordance with R317-8-8.1, but excluding facilities which are permitted by rule under R317-6-6.2 (Ground Water Discharge Permit by Rule) unless required to obtain an individual permit by the Water Quality Board, or~~

~~——(c) the water pollution control facility is required and permitted by another statutory board within the Department of Environmental Quality, or~~

~~——(d) the water pollution control facility eliminates or reduces the discharge of pollutants which would be regulated by the Water Quality Board, if such pollutants were discharged.]~~

R307-120-6. Exemptions from Certification.

The following items are specifically not eligible for certification:

(1) materials and supplies used in the normal operation or maintenance of the ~~[water or]~~ air pollution control facilities;

(2) materials, equipment, and services used to monitor ambient air~~[or water]~~, unless required for a permit or approval from the Air Quality Board~~[a statutory board within the Department of Environmental Quality]~~;

(3) ~~[materials, equipment, and services for collection, treatment, and disposal of human wastes, unless the primary purpose of such materials, equipment and services is the~~

1 ~~treatment of industrial wastes;~~
2 ~~—— (4) materials, equipment and services used in removal,~~
3 ~~treatment, or disposal of pollutants from contaminated ground~~
4 ~~water, if the applicant caused the ground water contamination~~
5 ~~by failing to comply with applicable permits, approvals,~~
6 ~~rules, or standards existing at the time the contamination~~
7 ~~occurred; and~~
8 ~~—— (5) —]air conditioners.~~

9
10 **R307-120-7. Duty to Issue Certification.**

11 Upon determination that facilities described in any
12 application under R307-120-1 satisfy the requirements of
13 these rules and Sections 19-2-123 through 19-2-127 the
14 executive secretary of the Air Quality Board [~~or the~~
15 ~~executive secretary of the Water Quality Board]~~ shall issue a
16 certification of pollution control facility to the applicant.
17

18 **R307-120-8. Appeal and Revocation.**

19 (1) A decision of the executive secretary of the Air
20 Quality Board may be reviewed by filing a Request for Agency
21 Action as provided in R307-103-3. [~~A decision of the~~
22 ~~executive secretary of the Water Quality Board may be~~
23 ~~reviewed by filing a Request for Agency Action as provided in~~
24 ~~the administrative rules for Water Quality, R317.]~~

25 (2) Revocation of prior certification shall be made for
26 any of the circumstances prescribed in Section 19-2-126,
27 after consultation with the State Tax Commission.
28

29 **KEY: air pollution, tax exemptions, equipment***

30 **Date of Enactment or Last Substantive Amendment:** [~~December~~
31 ~~7, 2000]~~2006

32 **Notice of Continuation:** March 26, 2002

33 **Authorizing, and Implemented or Interpreted Law:** 19-2-123,
34 19-2-124; 19-2-125; 19-2-126; 19-2-127
35